

Form <b>F-66 (IA-2)</b> (6-11-2014)					
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16205000800000</div> <div>City of Newton</div> <div>PO Box 399</div> <div>Newton, IA 50208</div>			
CITY OF <div>NEWTON</div> , IOWA					
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)	
Revenues and Other Financing Sources					
Taxes levied on property	6,793,884		6,793,884	6,783,608	
Less: Uncollected property taxes-levy year	0		0	0	
Net current property taxes	6,793,884		6,793,884	6,783,608	
Delinquent property taxes	0		0	0	
TIF revenues	2,717,402		2,717,402	2,874,623	
Other city taxes	1,746,337	0	1,746,337	1,719,641	
Licenses and permits	299,981	0	299,981	306,800	
Use of money and property	113,561	389,284	502,845	180,747	
Intergovernmental	2,441,344	2,460	2,443,804	2,239,828	
Charges for fees and service	1,828,431	41,452,594	43,281,025	46,117,457	
Special assessments	22,316	0	22,316	0	
Miscellaneous	727,280	485,918	1,213,198	1,087,252	
Other financing sources	10,407,940	366,837	10,774,777	10,966,270	
Total revenues and other sources	27,098,476	42,697,093	69,795,569	72,276,226	
Expenditures and Other Financing Uses					
Public safety	6,429,196	0	6,429,196	6,613,559	
Public works	2,728,791	0	2,728,791	3,172,361	
Health and social services	0	0	0	0	
Culture and recreation	1,994,009	0	1,994,009	2,156,465	
Community and economic development	1,417,245	0	1,417,245	2,041,230	
General government	1,203,719	0	1,203,719	1,433,648	
Debt service	13,071,361	0	13,071,361	13,228,628	
Capital projects	520,188	0	520,188	841,000	
Total governmental activities expenditures	27,364,509	0	27,364,509	29,486,891	
Business type activities	0	44,316,157	44,316,157	47,564,190	
Total ALL expenditures	27,364,509	44,316,157	71,680,666	77,051,081	
Other financing uses, including transfers out	3,201,580	247,525	3,449,105	4,047,170	
Total ALL expenditures/And other financing uses	30,566,089	44,563,682	75,129,771	81,098,251	
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-3,467,613	-1,866,589	-5,334,202	-8,822,025	
Beginning fund balance July 1, 2013	13,885,117	12,740,266	26,625,383	14,381,670	
Ending fund balance June 30, 2014	10,417,504	10,873,677	21,291,181	5,559,645	
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents		
General obligation debt	\$ 21,525,000	Other long-term debt	\$ 2,166,913		
Revenue debt	\$ 3,417,000	Short-term debt	\$ 0		
TIF Revenue debt	\$ 0	General obligation debt limit	\$ 41,820,714		
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted		
		11-25-2014			
Printed name of city clerk	Telephone	Area Code	Number	Extension	
Lisa Frasier	→	641	792-2787		
Signature of Mayor or other City official (Name and Title)			Date signed		
			11/24/2014		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF NEWTON			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	3,850,520	2,388,091		555,273	0		6,793,884			6,793,884	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	3,850,520	2,388,091		555,273	0	0	6,793,884		T01	6,793,884	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	3,850,520	2,388,091		555,273	0	0	6,793,884			6,793,884	6
7	TIF revenues			2,717,402				2,717,402		T01	2,717,402	7
	Other city taxes											
8	Utility tax replacement excise taxes	95,400	59,177	0	11,351	0	0	165,928		T15	165,928	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	290,967	0	0	0	0	0	290,967	0	T19	290,967	13
14	Other local option taxes	0	1,289,442	0	0	0	0	1,289,442	0	T09	1,289,442	14
15	TOTAL OTHER CITY TAXES	386,367	1,348,619	0	11,351	0	0	1,746,337	0		1,746,337	15
16	Section B - LICENSES AND PERMITS	299,981	0	0	0	0	0	299,981	0	T29	299,981	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	20,131	544	4,898	25,578	199	0	51,350	33,631	U20	84,981	18
19	Rents and royalties	62,211	0	0	0	0	0	62,211	43,488	U40	105,699	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21	Skiff Medical Center and Newton Waterworks	0	0	0	0	0	0	0	312,165		312,165	21
22	TOTAL USE OF MONEY AND PROPERTY	82,342	544	4,898	25,578	199	0	113,561	389,284		502,845	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	76,971	65,796	63,138	0	374,681	0	580,586	2,460	B89	583,046	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	76,971	65,796	63,138	0	374,681	0	580,586	2,460		583,046	33
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35												35
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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF NEWTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		1,523,169					1,523,169		C46	1,523,169	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	29,233	0	0	0	73,321	0	102,554	0	C89	102,554	49
50	Iowa Department of Transportation	9,828	0	0	0	0	0	9,828	0	C89	9,828	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	<b>Total state</b>	39,061	1,523,169	0	0	73,321	0	1,635,551	0		1,635,551	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions	70,084	0	0	0	0	0	70,084	0		70,084	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	104,110	0	0	0	0	0	104,110	0	D89	104,110	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67	Newton School District Resource Officer	51,013	0	0	0	0	0	51,013	0	D89	51,013	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	<b>Total local grants and reimbursements</b>	225,207	0	0	0	0	0	225,207	0		225,207	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	341,239	1,588,965	63,138	0	448,002	0	2,441,344	2,460		2,443,804	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water	0	0	0	0	0	0	0	2,456,077	A91	2,456,077	73
74	Sewer	0	0	0	0	0	0	0	2,556,779	A8Ø	2,556,779	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	21,069	0	0	0	0	0	21,069	0	A6Ø	21,069	77
78	Airport	11,093	0	0	0	0	0	11,093	0	AØ1	11,093	78
79	Landfill/garbage	789,727	0	0	0	0	0	789,727	1,465,029	A81	2,254,756	79
80	Hospital	0	0	0	0	0	0	0	34,614,856	A36	34,614,856	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF NEWTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
	81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
	82	Transit	0	0	0	0	0	0	0	0	A94	0	82
	83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
	84	Internet	0	0	0	0	0	0	0	0	A03	0	84
	85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
	86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
	87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
	88	Other:											88
	89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
	90	Police service fees	4,355	0	0	0	0	0	4,355	0	A89	4,355	90
	91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
	92	Fire service charges	32,272	0	0	0	0	0	32,272	0	A89	32,272	92
	93	Ambulance charges	771,670	0	0	0	0	0	771,670	0	A89	771,670	93
	94	Sidewalk street repair charges	3,851	0	0	0	0	0	3,851	0	A44	3,851	94
	95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
	96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
	97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
	98	Cemetery charges	75,603	0	0	0	0	0	75,603	0	A03	75,603	98
	99	Library charges	9,341	0	0	0	0	0	9,341	0	A89	9,341	99
	100	Park, recreation, and cultural charges	80,619	0	0	0	0	0	80,619	0	A61	80,619	100
	101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
	102	Other charges - <i>Specify</i>	28,831	0	0	0	0	0	28,831	0		28,831	102
	103	Golf		0	0	0	0	0	0	359,853		359,853	103
	104	<b>TOTAL CHARGES FOR SERVICE</b>	1,828,431	0	0	0	0	0	1,828,431	41,452,594		43,281,025	104
	105												105
	106	<b>Section F - SPECIAL ASSESSMENTS</b>	2,686	0	0	19,630	0	0	22,316	0	U01	22,316	106
	107	<b>Section G - MISCELLANEOUS</b>											107
	108	Contributions	0	125,752	0	0	0	0	125,752	0	U99	125,752	108
	109	Deposits and sales/fuel tax refunds	7,365	0	0	0	0	0	7,365	0	U99	7,365	109
	110	Sale of property and merchandise	17,354	0	0	0	0	0	17,354	0	U11	17,354	110
	111	Fines	88,219	0	0	0	0	0	88,219	0	U30	88,219	111
	112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
	113	Other miscellaneous - <i>Specify</i>	0	3,192	0	0	0	6,240	9,432	225,951		235,383	113
	114	Interest reimbursed by Iowa Speedway		0	260,964	0	0	0	260,964	0		260,964	114
	115	Rent for city owned building	0	0	4,500	0	0	0	4,500	0		4,500	115
	116	Police & Fire Misc Revenue	43,344	0	0	0	0	0	43,344	0		43,344	116
	117	Library Misc Revenue	11,730	0	0	0	0	0	11,730	0		11,730	117
	118	Public Works, Administration Misc Revenues	77,179	0	0	0	0	0	77,179	94,826		172,005	118
	119	City Parks & Grounds Misc Revenue	79,962	0	0	0	1,479	0	81,441	165,141		246,582	119
	120	<b>TOTAL MISCELLANEOUS</b>	325,153	128,944	265,464	0	1,479	6,240	727,280	485,918		1,213,198	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF NEWTON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	7,116,719	5,455,163	3,050,902	611,832	449,680	6,240	16,690,536	42,330,256		59,020,792	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	45,915	0	0	0	0	0	45,915	44,310	NR	90,225	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>		3,650,000	150,000	1,088,920	2,024,000	0	6,912,920	0	NR	6,912,920	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	700,828	454,182		0	35,000	0	1,190,010	0		1,190,010	127
128	<i>Internal TIF loans and transfers in</i>	0	0	13,322	2,245,773	0		2,259,095	0		2,259,095	128
129	Skiff Medical Center and Newton Waterworks	0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	322,527		322,527	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	746,743	4,104,182	163,322	3,334,693	2,059,000	0	10,407,940	366,837		10,774,777	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	7,863,462	9,559,345	3,214,224	3,946,525	2,508,680	6,240	27,098,476	42,697,093		69,795,569	132
133												133
134	<b>Beginning fund balance July 1, 2013</b>	3,268,118	486,209	359,771	9,233,248	54,379	483,392	13,885,117	12,740,266		26,625,383	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> <i>(Sum of lines 132 and 134)</i>	11,131,580	10,045,554	3,573,995	13,179,773	2,563,059	489,632	40,983,593	55,437,359		96,420,952	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF NEWTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	1,787,536	1,274,910	0	0	0	0	3,062,446		E62	3,062,446	2
3	Purchase of land and equipment	112,665	0	0	0	0	0	112,665		G62	112,665	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	22,881	0	0	0	0	0	22,881		E89	22,881	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	1,588,452	1,293,427	0	0	0	0	2,881,879		E24	2,881,879	13
14	Purchase of land and equipment	171,033	0	0	0	0	0	171,033		G24	171,033	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	126,332	20,330	0	0	0	0	146,662		E66	146,662	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	29,406	0	0	0	0	0	29,406		E32	29,406	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	2,224	0	0	0	0	0	2,224		E89	2,224	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	3,840,529	2,588,667	0	0	0	0	6,429,196			6,429,196	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF NEWTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	13,712	641,770	0	0	0	0	655,482		E44	655,482	42
43	Purchase of land and equipment	0	144,119	0	0	0	0	144,119		G44	144,119	43
44	Construction	0	44,511	0	0	0	0	44,511		F44	44,511	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	214,926	0	0	0	0	0	214,926		E44	214,926	48
49	Traffic control safety — Current operation	84,551	4,058	0	0	0	0	88,609		E44	88,609	49
50	Purchase of land and equipment	0		0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	227,296	0	0	0	0	227,296		E44	227,296	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	115,007	67,932	0	0	0	0	182,939		E44	182,939	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	52,256	0	0	0	0	52,256		E81	52,256	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	92,839	0	0	0	0	0	92,839		E01	92,839	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	742,425	0	0	0	0	0	742,425		E81	742,425	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68	Public Works Administration	166,206	108,591	0	0	0	0	274,797			274,797	68
69	City Garage	8,592	0	0	0	0	0	8,592			8,592	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	1,438,258	1,290,533	0	0	0	0	2,728,791			2,728,791	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF NEWTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF NEWTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	615,341	373,719	0	0	0	0	989,060		E52	989,060	122
123	Purchase of land and equipment	12,488	0	0	0	0	0	12,488		G52	12,488	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	254,926	327,032	0	0	0	0	581,958		E61	581,958	127
128	Purchase of land and equipment	20,113	0	0	0	0	0	20,113		G61	20,113	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	113,400	14,023	0	0	0	0	127,423		E61	127,423	130
131	Purchase of land and equipment	5,923	0	0	0	0	0	5,923		G61	5,923	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	161,231	56,563	0	0	0	0	217,794		E03	217,794	133
134	Purchase of land and equipment	13,250	0	0	0	0	0	13,250		G03	13,250	134
135	Community center, zoo, marina, and auditorium	0	16,000	0	0	0	0	16,000		E61	16,000	135
136	Other culture and recreation	0	10,000	0	0	0	0	10,000		E61	10,000	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	1,196,672	797,337	0	0	0	0	1,994,009			1,994,009	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	29,630	4,576	0	0	0	0	34,206		E89	34,206	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	108,530	28,655	0	0	0	0	137,185		E89	137,185	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	22,973	0	0	0	0	22,973		E50	22,973	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	145,429	35,330	0	0	0	0	180,759		E29	180,759	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	371,020	11,668	0	0	0	0	382,688		E89	382,688	150
151	Purchase of land and equipment	15,500	0	0	0	0	0	15,500		G89	15,500	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	643,934	0	0	0	643,934		E89	643,934	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	670,109	103,202	643,934	0	0	0	1,417,245			1,417,245	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF NEWTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	201,232	36,072	0	0	0	0	237,304		E29	237,304	160
161	Purchase of land and equipment	26,402	0	0	0	0	0	26,402		G29	26,402	161
162	Clerk, Treasurer, financial administration — Current operation	394,822	108,667	0	0	0	0	503,489		E23	503,489	162
163	Purchase of land and equipment	52,063	0	0	0	0	0	52,063		G23	52,063	163
164	Elections — Current operation	4,672	0	0	0	0	0	4,672		E89	4,672	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	64,162	5,532	0	0	0	0	69,694		E25	69,694	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	136,569	0	0	0	0	0	136,569		E31	136,569	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	171,526	0	0	0	0	0	171,526		E89	171,526	171
172	Other general government — Current operation	0	2,000	0	0	0	0	2,000		E89	2,000	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	1,051,448	152,271	0	0	0	0	1,203,719			1,203,719	176
177	<b>Section G — DEBT SERVICE</b>	0	0	0	13,071,361	0	0	13,071,361			13,071,361	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	13,071,361	0	0	13,071,361			13,071,361	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Airport Improvements	0	0	0	0	368,808	0	368,808			368,808	184
185	Band Shell/Bike & Hike Trail/Dog Park	0	0	0	0	55,711	0	55,711			55,711	185
186	D&D Program/Neighborhood Sidewalks	0	0	0	0	486	0	486			486	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	425,005	0	425,005			425,005	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189	N 4th Ave E Road Rehabilitation	0	0	0	0	2,587	0	2,587			2,587	189
190	Rusty Wallace DR Joint Sealing Project	0	0	0	0	86,477	0	86,477			86,477	190
191	East Mart Sewer Line Repairs		0	0	0	6,119	0	6,119			6,119	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	95,183	0	95,183			95,183	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	520,188	0	520,188			520,188	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	8,197,016	4,932,010	643,934	13,071,361	520,188	0	27,364,509			27,364,509	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF NEWTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								2,807,729	E91	2,807,729	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							0	0	F91	0	200
201	Sewer and sewage disposal — Current operation							1,879,416	1,879,416	E80	1,879,416	201
202	Purchase of land and equipment							0	0	G80	0	202
203	Construction							0	0	F80	0	203
204	Electric — Current operation							0	0	E92	0	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							0	0	F92	0	206
207	Gas Utility — Current operation							0	0	E93	0	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation							0	0	E60	0	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							0	0	F60	0	212
213	Airport — Current operation							0	0	E01	0	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation							797,288	797,288	E81	797,288	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation							36,089,049	36,089,049	E36	36,089,049	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation							0	0	E94	0	222
223	Purchase of land and equipment							0	0	G94	0	223
224	Construction							0	0	F94	0	224
225	Cable TV, telephone, Internet — Current operation							0	0	E03	0	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation							0	0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation							0	0	E80	0	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							0	0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF NEWTON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								511,630	E89	511,630	238
239	Purchase of land and equipment							0	0	G89	0	239
240	Construction							0	0	F89	0	240
241												241
242	Enterprise Debt Service								337,630		337,630	242
243	Enterprise Capital Projects								1,893,415		1,893,415	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								44,316,157		44,316,157	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	8,197,016	4,932,010	643,934	13,071,361	520,188	0	27,364,509	44,316,157		71,680,666	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	35,000	907,485		0	0	0	942,485	247,525		1,190,010	255
256	Internal TIF loans/repayments and transfers out	0	0	2,245,773	13,322	0	0	2,259,095	0		2,259,095	256
257		0	0	0	0	0	0	0	0		0	257
258	<b>TOTAL OTHER FINANCING USES</b>	35,000	907,485	2,245,773	13,322	0	0	3,201,580	247,525		3,449,105	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	8,232,016	5,839,495	2,889,707	13,084,683	520,188	0	30,566,089	44,563,682		75,129,771	259
260												260
261	<b>Ending fund balance June 30, 2014:</b>											261
262	<b>Governmental:</b>											262
263	Nonspendable	0	0	0	0	0	489,632	489,632			489,632	263
264	Restricted	97,987	4,209,921	684,288	95,090	2,042,871	0	7,130,157			7,130,157	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	107,508	0	0	0	0	0	107,508			107,508	266
267	Unassigned	2,694,069	-3,862	0	0	0	0	2,690,207			2,690,207	267
268	<b>Total Governmental</b>	2,899,564	4,206,059	684,288	95,090	2,042,871	489,632	10,417,504			10,417,504	268
269	<b>Proprietary</b>								10,873,677		10,873,677	269
270	<b>Total ending fund balance June 30, 2014</b>	2,899,564	4,206,059	684,288	95,090	2,042,871	489,632	10,417,504	10,873,677		21,291,181	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	11,131,580	10,045,554	3,573,995	13,179,773	2,563,059	489,632	40,983,593	55,437,359		96,420,952	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF NEWTON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 24,060,819

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)			
1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	I91 \$ 0	
2. Sewer utility	19U 3,661,000	29U 0	39U 244,000	49U 0	49U 0	49U 3,417,000	49U 0	49U 0	I89 93,630	
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I92 0	
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I93 0	
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I94 0	
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	I89 0	
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	I89 0	
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
9. Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
10. General Obligation	19U 26,860,000	29U 6,855,000	39U 12,190,000	49U 21,525,000	49U 0	49U 0	49U 0	49U 0	I89 877,528	
11. Development Agreements	19U 2,435,847	29U 250,000	39U 518,934	49U 0	49U 0	49U 0	49U 2,166,913	49U 0	I89 0	
12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
Total long-term debt	32,956,847	7,105,000	12,952,934	21,525,000	0	3,417,000	2,166,913		971,158	

B. Short-term debt

Outstanding as of JULY 1, 2013	61V \$	
Outstanding as of JUNE 30, 2014	64V \$	0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	\$	836,414,285	x .05 = \$	41,820,714
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Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents					Total (e)	
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61				
	\$	0	\$	0	0	21,291,181	21,291,181

REMARKS

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